

EXHIBIT K

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Proposed Attorneys for Debtor

UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF HAWAII

In re

M WAIKIKI LLC,

Debtor.

Case No. 11-02371

(Chapter 11)

LIST OF CREDITORS HOLDING 20
LARGEST UNSECURED CLAIMS

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
District of Hawaii

In re M Waikiki LLC

Debtor(s)

Case No. 11-02371Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
1 Marriott Hotel Services, Inc. Attn: Kenneth R. Rehmann 10400 Fernwood Rd. Bethesda, MD 20817	Marriott Hotel Services, Inc. Attn: Kenneth R. Rehmann 10400 Fernwood Rd. Bethesda, MD 20817			5.4 million
2 Hawaiian Electric Co., Inc. P.O. Box 3978 Honolulu, HI 96812	Hawaiian Electric Co., Inc. P.O. Box 3978 Honolulu, HI 96812			355,448.23
3 Leis Co. 202 Lalo Street Kahului, HI 96732	Leis Co. 202 Lalo Street Kahului, HI 96732			100,000
4 United Laundry Services, Inc. 2291 Alahoa Place Honolulu, HI 96819	United Laundry Services, Inc. 2291 Alahoa Place Honolulu, HI 96819			59,816.00
5 Communications Pacific 745 Fort Street, PH Honolulu, HI 96813	Communications Pacific 745 Fort Street, PH Honolulu, HI 96813			42,125.07
6 Team Clean 1441 Kapiolani Blvd., #202 Honolulu, HI 96814	Team Clean 1441 Kapiolani Blvd., #202 Honolulu, HI 96814			29,639.05
7 Hansen Food Service P.O. Box 820 96-1282 Waihona Street Pearl City, HI 96782	Hansen Food Service P.O. Box 820 96-1282 Waihona Street Pearl City, HI 96782			28,738.77
8 Swank Audio Visuals, LLC 639E Gravois Bluffs Blvd Fenton, MO 63026	Swank Audio Visuals, LLC 639E Gravois Bluffs Blvd Fenton, MO 63026			23,364.65
9 Paradise Beverages, Inc. 94-1450 Moaniani Street Waipahu, HI 96797	Paradise Beverages, Inc. 94-1450 Moaniani Street Waipahu, HI 96797			22,480.27
10 Luce Forward 600 W. Broadway #2600 San Diego, CA 92101	Luce Forward 600 W. Broadway #2600 San Diego, CA 92101			18,928.16

B4 (Official Form 4) (12/07) - Cont.
In re M Waikiki LLCCase No. 11-02371

Debtor(s)

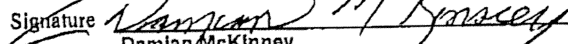
LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
11 Torkildson Katz 700 Bishop Street, 15th Floor Honolulu, HI 96813	Torkildson Katz 700 Bishop Street, 15th Floor Honolulu, HI 96813			18,612.97
12 IS LP Address Unknown	IS LP Address Unknown			17,979.00
13 King Food Services, Inc. 94-272 Pupule Street Waipahu, HI 96797	King Food Services, Inc. 94-272 Pupule Street Waipahu, HI 96797			17,934.61
14 Cumming Construction Management 27455 Tierra Alta Way, Suite A Temecula, CA 92590	Cumming Construction Management 27455 Tierra Alta Way, Suite A Temecula, CA 92590			17,599.70
15 Southern Wine & Spirits of Hawaii 155 Kapululu Place, #300 Honolulu, HI 96819	Southern Wine & Spirits of Hawaii 155 Kapululu Place, #300 Honolulu, HI 96819			17,497.00
16 REH Capital Partners 401 East Las Olas, #1 Fort Lauderdale, FL 33301	REH Capital Partners 401 East Las Olas, #1 Fort Lauderdale, FL 33301			15,898.68
17 Premium Incorporated 3375 Koapaka Street, #A100D Honolulu, HI 96819	Premium Incorporated 3375 Koapaka Street, #A100D Honolulu, HI 96819			13554.99
18 Elite Meetings International, Inc. 500 E. Montecito Street Santa Barbara, CA 93103	Elite Meetings International, Inc. 500 E. Montecito Street Santa Barbara, CA 93103			12,665.00
19 Youngs Market Company of Hawaii 94-501 Kau Street Waipahu, HI 96797	Youngs Market Company of Hawaii 94-501 Kau Street Waipahu, HI 96797			10,596.12
20 Armstrong Produce 802 Mapunapuna Street Honolulu, HI 96819	Armstrong Produce 802 Mapunapuna Street Honolulu, HI 96819			10,413.07

DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the Manager, eRealty Fund, LLC, Manager M Waikiki LLC of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date September 6, 2011

Signature 
Damian McKinney
Manager, eRealty Fund, LLC, Manager M Waikiki LLC